



DEPARTMENT OF THE NAVY
OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20350-1000

W/ch 1
SECNAVINST 7700.7
NIG-00
1 August 1990

SECNAV INSTRUCTION 7700.7

From: Secretary of the Navy
To: All Ships and Stations (less Marine Corps field addressees not having Navy personnel attached)

Subj: INFORMATION REQUIREMENTS FOR SEMIANNUAL REPORT TO THE CONGRESS

Ref: (a) DOD Instruction 7750.6 of 27 Apr 90 (NOTAL)
(b) SECNAVINST 5430.57E

Encl: (1) Definitions
(2) Narrative Reporting and Statistical Requirements
(3) Chart of Responsibilities for Reporting Statistical Information
(4) Statistical Chart Formats

1. Purpose. To assign responsibility and provide guidance per reference (a) for preparation of the Department of the Navy (DON) Semiannual Report to Congress. This instruction implements reference (a) within the DON.

2. Applicability. The provisions of this instruction apply to the offices, commands, and activities of the DON which are responsible for, and/or conduct audits, inspections, or investigations. Commanding officers of ships, aircraft squadrons, and immediate unit commanders of the Operating Forces of the Navy and equivalent commands of the Operating Forces of the Marine Corps are exempt.

3. Definitions. The terms used in this instruction are defined in enclosure (1).

4. Policy. The policy of the DON is to manage well, and to be free of fraud, waste and inefficiency, as well as, manage the resources entrusted to it; and by vigorous action, to detect, deter, and eliminate fraud, waste, abuse, inefficiency, and related improprieties whenever they occur. The Naval Inspector General (NAVINSGEN) is authorized under the provisions of reference (b) to prepare reports on the significant activities of auditors, inspectors, and investigators and their efforts to curb fraud, waste, and mismanagement. This authority is further delegated to the Deputy Naval Inspector General for Marine Corps Matters, who will act as the focal point for the Marine Corps.



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5. Responsibilities

a. Under the authority of reference (b), NAVINSGEN will compile Navy and Marine Corps data for the DON Semiannual Report to Congress.

b. The following will provide information to NAVINSGEN, as indicated:

(1) The Auditor General of the Navy (AUDGENAV) will provide data on internal audits of Navy and Marine Corps activities.

(2) The Commandant of the Marine Corps (CMC) will provide data on Nonappropriated Fund Instrumentality (NAFI) audits and inspections of assigned activities.

(3) Echelon 1 (less Chief of Naval Operations (CNO)) and Echelon 2 commands will provide data on all local audits and inspections conducted throughout their respective chains of command.

(4) The Comptroller of the Navy (NAVCOMPT) will provide data on local audits and inspections of assigned activities.

(5) The CNO will provide data on inspections conducted by CNO Command Assist Officials.

(6) The Commander, Naval Supply Systems Command will provide data on military exchange audits conducted by the Navy Resale and Services Support Office (NAVRESSO) and inspections of assigned activities.

(7) The Commander, Naval Investigative Service Command (COMNISCOM) will provide data on investigative activities.

6. Procedures. Enclosures (2) through (4) shall be used in the submission of data for the DON Semiannual Report to Congress.

a. Enclosure (2) details the narrative and statistical reporting requirements.

b. Enclosure (3) provides guidance in determining reporting component responsibility.

c. Enclosure (4) contains the format for reporting statistical data.

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7. Action. Information needed to prepare the Semiannual Report to Congress will be provided by commands identified in paragraph 5 for the six-month reporting periods ending 31 March and 30 September. These commands will forward the information to NAVINSGEN 15 days prior to the close of each reporting period. Updates to information previously reported must be submitted by message no later than 2 days after the close of each reporting period. One copy each of organization's statistical, narrative, and photographic input should be sent to the Naval Inspector General (ATTN: NIG-04), Building 200, Washington Navy Yard, Washington, DC 20374-2001 per the following schedule:

Reporting PeriodDue Dates

October 1 - March 31
April 1 - September 30

March 15 1/
September 15 1/

1/ Message Update As Required

8. Report

a. The Semiannual Report to Congress is assigned Report Control Symbol DD-IG(SA)1717(7700) and is approved for three years from the date of ~~Change transmittal~~.

b. Enclosure (4) provides chart formats to report statistical data.



J. DANIEL HOWARD
Under Secretary of the Navy

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DEFINITIONS

1. Closed Cases (Criminal Investigations). Those cases for which a final investigative report has been rendered. If the investigation was referred to another agency, and is being monitored by the originating Department of Defense (DOD) component, the case is not considered closed until a final report has been issued by the agency where the case was referred.
2. Conviction. The number of individuals and/or companies found guilty by an authorized court of law, including a court martial of military personnel, for a charged offense.
3. Final Action. The completion of all actions that management concluded, in its management decision, is necessary with respect to the findings and recommendations included in an audit report. In the event that management concludes no action is necessary, final action occurs when a management decision has been made.
4. Finding. A statement made, by an audit organization on the basis of information developed about an organization, program, activity, function, condition, or other matters which were analyzed or evaluated.
5. Fraud. For this instruction, includes theft and/or embezzlement, bribery, gratuities, conflicts of interest, and violations of antitrust laws, tax offense, and false statements and/or false claims in the following areas: pay and allowances; procurement; property disposal; commissary and/or subsistence; non-appropriated funds; Civilian Health and Medical Program of the Uniformed Services; Foreign Military Sales; and personnel matters.

This instruction also includes conspiracy to:

- a. file false, fictitious, and fraudulent claims;
- b. defraud the United States and any of its departments or agencies of:
 - (1) its money and property;
 - (2) the honest implementation and enforcement of the various statutes and regulations, defining among other things the acquisition process, and lastly;
- c. violate any of the numerous specific statutes in the U.S. Code prohibiting and making unlawful the numerous unlawful acts identified in the preceding sentence.

Enclosure (1)

AUG 1 1960

6. Funds Put to Better Use. The fiscal impact of a recommendation by the auditors that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including:

- a. reductions in outlays;
- b. deobligation of funds from programs or operations;
- c. withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;
- d. costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee;
- e. avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or
- f. any other savings which are specifically identified.

7. Indictment. A formal written accusation found and presented by a legally constituted and impaneled grand jury, charging that a person and/or company has done some act or has omitted to do an act required by law, the violation of which is a public offense, punishable by incarceration and/or fine. In lieu of an indictment, a federal prosecuting attorney, may in some circumstance charge a person and/or company, with a criminal violation by filing in open court a criminal information. For definitional purposes a criminal information is to be treated as an indictment.

8. Internal Audit. An independent review and evaluation conducted of the economy, efficiency and effectiveness with which managerial responsibilities (including financial, operational and support activities) are being carried out. For this instruction, includes audits conducted by the Naval Audit Service (NAVAUDSVC), Marine Corps Nonappropriated Fund Audit Service, NAVCOMPT, NAVRESSO, and all DON Echelon 1 and 2 local audit organizations.

9. Local Audits. Audits performed by the commanding officer's local audit staff established in accordance with SECNAVINST 7510.9. This command audit function must perform audits in accordance with the policies and standards of the AUDGENAV. Upon request, local audit reports are subject to release to the AUDGENAV or other investigators.

10. Management Decision. The evaluation by management of the findings, recommendations, and monetary benefits included in an audit report and the issuance of a final decision by management concerning its response including actions concluded to be

Enclosure (1)

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necessary. Management may also decide that alternative actions other than those recommended in an audit report are appropriate for correcting the problem.

11. Management Improvement. Any action taken to improve the quality or timeliness of program performance, to increase productivity, to control costs, or to mitigate the adverse aspects of operations. Includes descriptions of economies and efficiencies to be achieved and an estimate of dollar savings or cost avoidances that shall result when action is taken.

12. Military Criminal Investigative Organization (MCIO). An organization within a component that conducts criminal investigations. COMNISCOM is the MCIO for the DON.

13. Monetary Benefits. Funds put to better use.

14. Operating Costs. Those program costs necessary to operate and maintain a component's capability. These include military personnel and operation and maintenance costs.

15. Significant Audit Report. A report that contains at least one significant recommendation. A significant recommendation is one that:

a. involves monetary benefits of \$250,000 for an Echelon 1 or 2 command, or involves monetary benefits of \$50,000 for Echelon 3 and below;

b. identifies a major systemic problem; or

c. identifies a safety/health problem.

16. Special Inquiries. Noncriminal investigations of violations or apparent violations of law, DOD systems, regulations, directives, or instructions. Request for special inquiries are received from the Congress, the Administration, and the DOD and Navy hotline. Complaints or requests for assistance are also received by the Inspector General, DOD and the Secretary of Defense from Federal Government employees and from private sector individuals.

17. Waste. The extravagant, careless, or needless expenditure of Government funds or the consumption of Government property, which results from deficient practices, systems, controls, or decisions. Waste also may include improper practices not involving prosecutable fraud.

Enclosure (1)

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A. NARRATIVE REPORTING AND STATISTICAL REQUIREMENTS

1. General

a. Write clear narrative statements that are brief, yet provide enough information for a full understanding of the subject.

b. When referring to hardware by its alphanumeric designation, give a brief description of the hardware. For example, instead of writing: "An audit was made of the QF-100, which resulted in significant monetary savings," say, "An audit, which resulted in significant monetary savings, was made of the QF-100, an aerial target."

c. Include a report number, case file number, or some other control reference for each audit, inspection, or investigative synopsis.

d. Furnish clear black and white glossy photographs (preferably 2-by-3 inches or 4-by-5 inches) or color slides of those hardware items or components which you would like to have highlighted in the report. The photographs may be of a single component or a whole system, or both. Caption your photos and indicate their source. (Caution: Use only those photographs taken by the DOD or by another Federal agency. Do not use photographs taken by a contractor or by others in the private sector.

e. Identify acronyms the first time they are used.

f. Report your organization's structure or responsibilities only if they have changed during the reporting period.

g. Provide a summary of reports made to the Secretary of Defense on any denial of access to documentation or information to auditors, inspectors, and investigators in the performance of their duties. Prepare a brief, separate narrative for each denial.

2. Audit, Inspection, and Investigation

a. Internal Audit Synopses. Each synopsis should include the potential monetary benefits identified by the audit, the significance of management improvements, the hardware or system reviewed, recommended solutions, and known outcomes. See Appendix A for sample format.

AUG 1 1983

(1) NAVAUDSVC will provide at least ten synopses of significant audit reports issued during the reporting period.

(2) CMC will provide at least three synopses of significant nonappropriated fund instrumentality (includes exchanges) audit reports issued during the reporting period.

(3) COMNAVSUPSYSCOM will provide at least three synopses of significant military exchange audit reports issued by NAVRESSO during the reporting period.

(4) Echelon 1 and 2 commands will provide at least three synopses of significant local audit reports issued during the reporting period.

(5) NAVAUDSVC, NAVCOMPT, CMC, COMNAVSUPSYSCOM, Echelon 1 and 2 commands will each provide at least one example of an audit that was the result of a DOD hotline or departmental hotline referral. The example must specify the agency making the referral and the hotline case number. See Appendix B for sample format.

(6) Include information on areas that were surveyed or audited and found to be managed so effectively that an audit was unnecessary or the audit ended without audit recommendations. (This information shall be used to show instances of effective and efficient management by DON organizations.)

b. Inspections

(1) All commands conducting inspections will provide synopses of at least two inspection reports, issued during the reporting period, that highlight significant instances of fraud, waste, or mismanagement. The synopses should include instances described in previous semiannual reports on which verification inspections identified that corrective action had not been taken. See Appendix C for sample format.

(2) Additionally, provide one example of an inspection that was the result of a DOD or departmental hotline referral or a special inquiry case. The example must specify the agency making the referral and the hotline case number. See Appendix D for sample format.

c. Investigations

(1) COMNISCOM will provide to the Assistant Inspector General for Criminal Investigations Policy and Oversight directly, copy to NAVINSGEN, not later than 10 days after the close of each reporting period, summaries of the most significant fraud cases closed that meet the following criteria:

Enclosure (2)

AUG 1 1980

(a) Include those cases in which an indictment, conviction, or significant resolution (e.g. substantial sentencing, recovery or settlement in a case for which an indictment was previously reported) occurred during the reporting period.

(b) For each summary, include the name of the subject, the case file number, a brief description of the fraud scheme, and criminal, civil, contractual, administrative, or other disposition of the investigation as it relates to each subject. See Appendix E for sample format.

(2) COMNISCOM, only, will provide information on the Theft/Fraud Investigative Case Inventory (Enclosure (4), Schedule 5).

3. Synopses of Prevention Efforts and Management Improvements

a. Provide synopses of prevention efforts and management improvements separate from the other reporting requirements. See Appendix F for sample format.

b. Use cross-references or control numbers on each synopsis when possible, particularly when the synopsis contains statistical information.

c. The synopsis should be brief and clearly explain how the prevention effort or management improvement significantly affected the DON's operations or management.

d. Examples of activities or accomplishments to consider when preparing synopses on prevention efforts and management improvements may include but need not be limited to:

(1) Significant assistance provided by auditors or inspectors to management, command, or investigative organizations.

(2) New techniques or approaches used in planning, reporting on, or performing audits, inspections, and investigations.

(3) Significant impact in recruiting, training, or career development.

(4) Use of technical experts to augment audit, inspection, or investigative staffs. (Identify the type of expert, the nature of the project and the contribution made by the expert.)

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(5) Ways in which your organization improved its economy, efficiency and effectiveness.

(6) Initiatives taken to deter fraud, waste, abuse, or mismanagement, to include the establishment of special task forces or committees, the issuance of handbooks, special studies or surveys, cross-agency activities and vulnerability assessments.

B. STATISTICAL REPORTING REQUIREMENTS

1. Potential monetary benefits identified in sensitive compartmented information (SCI) and special access program (SAP) reports should be included in the total potential monetary benefits reported. Do not provide any further identification of SCI and SAP reports.

2. Review the statistical information carefully for accuracy and reasonableness.

3. Base estimated potential monetary benefits from audits on foundations that can be adequately supported.

4. Round dollar amounts to the nearest thousand.

5. Clarify schedules (as needed) with appropriate footnotes to show anomalies in statistical data or to more fully explain data reported.

C. COMPUTATION OF MONETARY BENEFITS

1. Benefits of internal audits are computed only when it is evident that the benefits can be realized if management takes the recommended action, or an acceptable alternative action, and that the benefits arise directly from the audit findings and recommendations included in audit reports published during the period for which the Semiannual Report is being prepared. Benefits are to be computed in a reasonable manner. Offset costs include all direct or indirect costs that will be incurred in implementing the action that will result in the monetary benefit. Benefits computed for inclusion in the Semiannual Report can be limited to those totaling \$50,000 or more per audit report finding so long as in doing so at least 95 percent of all potential benefits is reported. Many recommendations produce benefits which occur only once (one-time) or are recurring annual benefits that continue for an indefinite period of time (annual). One-time and annual benefits are to be included in the computations but are limited to the period covered by the most current Program Objectives Memorandum or Five Year Defense Program.

AUG 1 1990

AUDIT REPORT SYNOPSISSAMPLE FORMAT

Excess Inventories. A naval shipyard manufactured items for shop stores in excess of the authorized 180-day stockage level. The investment exceeded this level by about \$925 thousand or 68 percent of the reviewed items. Outstanding orders will add another \$290 thousand of excess materiel. The high percentage of excess materiel came from faulty manual and mechanized inventory control procedures. Excessive manufacturing resulted in unnecessary investment and materiel handling costs in shop stores. An immediate cost avoidance of \$290 thousand could be realized by cancelling the excess materiel.

Navy auditors recommended incorporating the 180-day stockage level in local instructions, mechanizing procedures, and limiting the manufacture of items to a 180-day stockage level, as authorized by the NAVCOMPT; reviewing outstanding requisitions for items manufactured for shop stores inventory, and cancelling requisitions for materiel which would exceed the 180-day stockage level. Management concurred with both recommendations and agreed to revise local procedures to incorporate the 180-day stockage level. Twenty requisitions totalling \$118 thousand were cancelled.
(NAVAUDSVC 171-W-88)

Appendix A
to Enclosure (2)

AUG 1 1980

AUDIT REPORT RESULTING FROM HOTLINE COMPLAINTSAMPLE FORMAT

Overtime Abuse. A complaint alleged that two fire fighters at a military base were abusing overtime. An investigation found that a job reclassification action had removed fire fighters' jobs from the provisions of the Fair Labor Standards Act, thus reducing the pay by about \$100 a month. To avoid the loss, the fire fighters created a fictitious overtime work shift which resulted in their getting a paycheck increase of \$300 a month without working for it. The base took action to recoup the \$3 thousand in unauthorized overtime and to issue letters of reprimand.
(88-T00153)

AUG 1 1960

INSPECTION REPORT SYNOPSISSAMPLE FORMAT

Managing Contingency Medical Supplies. During this reporting period, a fleet hospital was inspected to determine how it managed the stockage of contingency medical supplies. The inspection revealed that the hospital was overstocking certain medical supplies that were in demand by other activities. Although many supplies have no redistribution demand (such as, nerve gas antidote, and battle dressings), many others can fill legitimate military and civilian peacetime needs. The inspectors recommended that the hospital review the Navy's lists of contingency medical supplies and, where economically feasible, plan for redistribution of items before the expiration of their shelf life.

AUG 1 1963

INSPECTION RESULTING FROM HOTLINE COMPLAINTSAMPLE FORMAT

Overpriced Spare Parts. An inspection was conducted from a hotline complaint alleging that a disposable rubber drain plug, used to seal an RH-53D helicopter component during routine maintenance, was overpriced. An inquiry by the Defense Logistics Agency (DLA) showed that the prior procurement of the plug had been by sole source and had resulted in a price of \$3.40 per item. Through technical review and evaluation, DLA identified an additional supply source that would provide the same item for \$.73 each. A recent procurement of 43,800 drain plugs from the new supplier resulted in a cost avoidance of \$116,946. (88-T01520)

AUG 1 1983

INVESTIGATIVE REPORT SYNOPSISSAMPLE FORMAT

Larceny and Embezzlement. An undercover investigation conducted by COMNISCAM and the Federal Bureau of Investigation (FBI) targeted civilian dealers involved in fencing stolen Government property. Undercover agents established a storefront operation and made over 500 separate purchases of military field equipment and other Government property valued in excess of \$400 thousand. The investigation also resulted in the execution of Federal search warrants and subpoenas for the business records of surplus dealers throughout the nation. The seizure of numerous truckloads of stolen property and records resulted in a recovery value of over \$1 million. Some of the equipment, stolen from various military installations, allegedly was destined for survivalist groups and foreign countries. The investigation implicated at least 145 U.S. Marine Corps and Navy personnel and 65 civilians. Sixty-six Federal indictments have been returned and adjudication of some of the active duty personnel is taking place through the military justice system. So far 16 civilians have pleaded guilty in Federal courts to charges of larceny of Government property, and 14 active duty personnel have been found guilty by court-martial. The adjudication process is continuing. (13NOV88-05AC-0751-5YNA)

AUG 1 1960

PREVENTION EFFORTS AND MANAGEMENT IMPROVEMENTS SYNOPSISSAMPLE FORMAT

Navy Fraud Remedies. The Naval Inspector General established a separate division to monitor and investigate procurement fraud cases and remedy plans. At an early stage in an investigation, each significant fraud case will include a plan for appropriate criminal, civil, contractual, and administrative remedies. The completed modifications to the case management information system will increase the Navy capacity to monitor significant cases, prevent slippage, and do more extensive analyses for trends and weaknesses.

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**CHART OF RESPONSIBILITIES FOR REPORTING
STATISTICAL INFORMATION**

<i>SCHEDULES</i>	<i>REPORTING COMPONENTS</i>		
	<i>INTERNAL AUDIT 1/</i>	<i>INSPEC- TIONS</i>	<i>INVESTI- GATIONS</i>
<i>SCHEDULE 1 - PERSONNEL STRENGTH</i>	<i>X</i>	<i>X</i>	<i>X</i>
<i>SCHEDULE 2 - PROFESSIONAL AND ADMINISTRATIVE/SUPPORT PERSONNEL</i>	<i>X</i>	<i>X</i>	<i>X</i>
<i>SCHEDULE 3 - OPERATING COSTS</i>	<i>X</i>	<i>X</i>	<i>X</i>
<i>SCHEDULE 4 - POTENTIAL MONETARY BENEFITS-INTERNAL AUDIT-BY FUNCTIONAL AREA</i>	<i>X</i>		
<i>SCHEDULE 5 - THEFT/FRAUD INVESTIGATIVE CASE INVENTORY</i>			<i>X</i>
<i>SCHEDULE 6 - INSPECTION REPORTS ISSUED</i>		<i>X</i>	

**1/ REFERS TO NAVAL AUDIT SERVICE, LOCAL AUDIT,
NAFI, AND MILITARY EXCHANGE.**

AUG 1 1965

SCHEDULE 1
AUDIT, INSPECTION, AND INVESTIGATIVE ACTIVITIES
CIVILIAN AND MILITARY PERSONNEL STRENGTH *

(FOR THE 6-MONTH PERIOD ENDING _____)

ORGANIZATIONAL ELEMENT	CIVILIAN		MILITARY		TOTAL	
	AUTHORIZED	ACTUAL	AUTHORIZED	ACTUAL	AUTHORIZED	ACTUAL
AUDIT						
NAVAL AUDIT						
LOCAL AUDIT						
NAFI						
MILITARY EXCHANGE						
TOTAL AUDIT						
INSPECTION						
INVESTIGATION						
TOTAL						

*** FULL TIME PERSONNEL ONLY. DO NOT INCLUDE
 AUGMENTED STAFF TO SUPPLEMENT AUTHORIZED
 STRENGTH. IF INFORMATION IS AVAILABLE,
 SHOW AS A FOOTNOTE.**

NAME OF ORGANIZATION _____

Enclosure (4)

AUG 1 1962

SCHEDULE 2
AUDIT, INSPECTION, AND INVESTIGATIVE ACTIVITIES
PROFESSIONAL AND ADMINISTRATIVE/SUPPORT PERSONNEL *

(FOR THE 6-MONTH PERIOD ENDING _____)

ORGANIZATIONAL ELEMENT	PROFESSIONAL PERSONNEL		ADMINISTRATIVE/SUPPORT PERSONNEL		TOTAL	
	AUTHORIZED	ACTUAL	AUTHORIZED	ACTUAL	AUTHORIZED	ACTUAL
AUDIT						
NAVAL AUDIT						
LOCAL AUDIT						
NAFI						
MILITARY EXCHANGE						
TOTAL AUDIT						
INSPECTION						
INVESTIGATION						
TOTAL						

* FULL TIME PERSONNEL ONLY. DO NOT INCLUDE
 AUGMENTED STAFF TO SUPPLEMENT AUTHORIZED
 STRENGTH. IF INFORMATION IS AVAILABLE,
 SHOW AS A FOOTNOTE.

NAME OF ORGANIZATION _____

AUG 1 1993

SCHEDULE 3
OPERATING COSTS *
AUDIT, INSPECTION, AND INVESTIGATIVE ACTIVITIES

(FOR THE 6-MONTH PERIOD ENDING _____)

ORGANIZATIONAL ELEMENT	OPERATING COSTS (\$ IN THOUSANDS)				
	CIVILIAN PERSONNEL	MILITARY PERSONNEL	TRAVEL	OTHER	TOTAL
AUDIT					
NAVAL AUDIT					
LOCAL AUDIT					
NAFI					
MILITARY EXCHANGE					
TOTAL AUDIT					
INSPECTION					
INVESTIGATION					
TOTAL					

* FULL TIME PERSONNEL COSTS ONLY.

NAME OF ORGANIZATION _____

AUG 1 1993

SCHEDULE 4 *
MONETARY BENEFITS BY FUNCTIONAL AREA ASSOCIATED
WITH INTERNAL AUDITS

(FOR THE 6-MONTH PERIOD ENDING _____)

FUNCTIONAL AREAS	POTENTIAL MONETARY BENEFITS (IN THOUSANDS)
1. RESEARCH AND DEVELOPMENT	
2. TEST AND EVALUATION	
3. MAJOR SYSTEMS ACQUISITION	
4. PROCUREMENT-INVENTORY CONTROL ACTIVITIES	
5. PROCUREMENT-RESEARCH AND DEVELOPMENT	
6. PROCUREMENT-OTHER	
7. CONTRACT ADMINISTRATION	
8. FORCES MANAGEMENT	
9. MAINTENANCE AND REPAIR OF EQUIPMENT	
10. REBUILD AND OVERHAUL OF EQUIPMENT	
11. MANUFACTURING AND PRODUCTION	
12. SUPPLY OPERATIONS-WHOLESALE	
13. SUPPLY OPERATIONS-RETAIL	
14. PROPERTY DISPOSAL	
15. CIVILIAN PERSONNEL MANAGEMENT	
16. MILITARY PERSONNEL MANAGEMENT	
17. REAL AND INSTALLED PROPERTY	
18. CONSTRUCTION	
19. INFORMATION TECHNOLOGY	
20. INTELLIGENCE AND SECURITY	
21. COMMUNICATIONS	
22. TRANSPORTATIONS	
23. MILITARY PAY AND BENEFITS	
24. CIVILIAN PAY AND BENEFITS	
25. PROGRAM AND BUDGET	
26. OTHER COMPTROLLER FUNCTIONS	
27. SUPPORT SERVICES	
28. NONAPPROPRIATED FUND ACTIVITIES	
29. SECURITY ASSISTANCE PROGRAM	
30. COMMERCIAL ACTIVITIES PROGRAM	
31. INVESTIGATIVE SUPPORT	
32. HEALTH CARE	
33. AUDIT COMPLIANCE SERVICES	
34. OTHER	
35. TOTAL	

* INCLUDE A SEPARATE SCHEDULE FOR NAVAL AUDIT SERVICE, LOCAL AUDIT, NAFI, AND MILITARY EXCHANGE AUDIT.

NAME OF ORGANIZATION _____

SCHEDULE 5 *
THEFT/FRAUD INVESTIGATIVE CASE INVENTORY

(FOR THE 6-MONTH PERIOD ENDING _____)

CASE INVENTORY	NUMBER OF CASES
1. OPEN CASES-BEGINNING OF PERIOD 1/	
2. CASES OPENED THIS PERIOD	
3. TOTAL	
4. CASES CLOSED THIS PERIOD 2/	
5. OPEN CASES-END OF PERIOD	
6. CLOSED CASES BY FUNCTIONAL AREA	
a. PAY AND ALLOWANCE FRAUD 3/	
b. NONAPPROPRIATED FUND FRAUD 4/	
c. PROCUREMENT PROGRAMS/SYSTEMS FRAUD	
d. COMMISSARY FRAUD	
e. PROPERTY DISPOSAL PROGRAM/SYSTEMS FRAUD	
f. BRIBERY OF GOVERNMENT OFFICIALS	
g. CONFLICT OF INTEREST	
h. DAMAGE, WRONGFUL DESTRUCTION (INCLUDING ARSON)	
i. GOVERNMENT THEFT (OVER \$1,000) 5/	
j. CHAMPUS FRAUD	
k. FRAUDULENT PERSONNEL ACTIONS	
l. SUBSISTENCE FRAUD	
m. OTHER 6/	
n. TOTAL CASES CLOSED BY FUNCTIONAL AREA 2/	

1/ MUST MATCH NUMBER OF OPEN CASES AT THE END OF THE PRIOR PERIOD.
EXPLAIN DIFFERENCE.

2/ MUST MATCH THE TOTAL OF CLOSED CASES BY FUNCTIONAL AREA.

3/ INCLUDE TRAVEL/PER DIEM FRAUD.

4/ INCLUDE MILITARY EXCHANGE STORES AND MORALE/WELFARE/RECREATION ACTIVITIES.

5/ INCLUDE LARCENY, THEFT, OR WRONGFUL APPROPRIATION OF GOVERNMENT PROPERTY,
FUNDS, OR SERVICES, WHETHER BY FORGERY, EMBEZZLEMENT, COMPUTER FRAUD,
BURGLARY, ROBBERY, AND/OR OTHER MEANS.

6/ FOOTNOTE CATEGORIES INCLUDED.

NAME OF ORGANIZATION _____

AUG 1 1973

SCHEDULE 6
NUMBER OF INSPECTION REPORTS ISSUED

(FOR THE 6-MONTH PERIOD ENDING _____)

<i>CATEGORY</i>	<i>NUMBER OF REPORTS ISSUED</i>
<i>GENERAL</i>	
<i>SPECIAL</i>	
<i>OTHER</i>	
<i>TOTAL</i>	

NAME OF ORGANIZATION _____